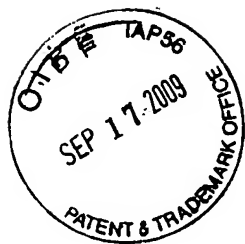


IFW



PATENT  
Customer No. 22,852  
Attorney Docket No. 07481.0045

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:	)	
	)	
Kazuo TAGAWA et al.	)	Group Art Unit: 1797
	)	
Application No.: 10/566,494	)	Examiner: VASISTH, Vishal V.
	)	
Filed: August 29, 2006	)	
	)	Confirmation No.: 5119
For: REFRIGERATING MACHINE OIL	)	
COMPOSITIONS	)	

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT (37 C.F.R. 1.121)**

In reply to the Notice of Non-Compliant Amendment mailed September 8, 2009, and further in reply to the non-final Office Action mailed December 15, 2008, the period for response to which extends through October 8, 2009 (one month from the date of the Notice of Non-Compliant Amendment), Applicant provides a new, corrected, listing of claims section.

**Amendments to the Claims** are reflected in the listing of claims in this paper.

**Remarks** follow the amendment section of this paper.